

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA**

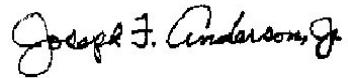
Sharon Benjamin,) C/A No.: 3:11-cv-1710-JFA
)
Plaintiff,)
)
v.)
)
Clarence James Washington,)
)
Defendant.)
)

)

ORDER

The plaintiff, Sharon Benjamin, who is proceeding pro se, filed this action against the Defendant, alleging that the Defendant is unlawfully listing her son as a dependent on his tax returns even though her son does not live with him. Because both the Plaintiff and the Defendant are South Carolina citizens and because this suit does not involved a federal question, the Magistrate Judge recommended that this case be summarily dismissed without prejudice and without service of process for lack of subject matter jurisdiction. The time for Plaintiff to object to the Magistrate Judge's Report and Recommendation has expired, and Plaintiff has failed to object to the Magistrate Judge's Recommendation. In the absence of objections to the Report and Recommendation, this court is not required to give any explanation for adopting the recommendation. *Camby v. Davis*, 718 F.2d 198, 199 (4th Cir. 1983). Accordingly, after carefully reviewing the Report and Recommendation, pleadings, and applicable law, the court adopts the Report and Recommendation of the Magistrate Judge and incorporates it herein. For the reasons stated therein and in this Order, Plaintiff's complaint is dismissed without prejudice and without service of process.

IT IS SO ORDERED.



August 23, 2011
Columbia, South Carolina

Joseph F. Anderson, Jr.
United States District Judge